

March 3, 1976

SENATOR BEREUTER: As I am sure you know, Senator Warner, there is no standard that the assessors apply across the state and it is also true on land that happens to be under water permanently or periodically. Some assessors are assessing it at extremely low value and do take into account it is not productive. Other assessors apparently take...other assessors flat out do not take it into consideration so it varies substantially across the state.

SENATOR WARNER: Are you aware of any adverse or any conditions now where a lake ought to have been put in but was not because of the tax system? Has the tax been a deterrent or is it not?

SENATOR BEREUTER: Yes, as a matter of fact, I am sure there are many but, specifically, I am aware of one. One of the people coming to me and asking for such legislation said, I am a renter. We need to put the dam near the margin of the property that I rent. I cannot convince my landlord that it is worth the cost because we receive no benefit. I can't irrigate from it and I am convinced, he said to me, that it would be much easier for me to argue with my landowner of the merits of such a dam if I could point out to him that it was going to be assessed and no taxes underneath that. That is the one example I can specifically give you on a dam that this renter thought was not going in but he thought would go in if, in fact, they had tax exempt status.

SENATOR WARNER: This is not part of the bill but you used an example that a lake could be as small as one acre. That, it would seem to me, would be kind of unrealistic. If it were five acres or ten acres, maybe, but little one acre spots here and there I would think would be a nuisance.

SENATOR BEREUTER: Senator Warner, all I am suggesting is that, if we are given the authority to do so, we could set a reasonable minimum limit, whatever that might be, after hearings and I don't know if it should be one acre or five but maybe you are right on that point. One acre might not be worth the effort.

PRESIDENT: Senator Nichol, did you want to speak on the motion to kill?

SENATOR NICHOL: Mr. Chairman, members of the Legislature, I would rise to support the kill motion of the big, bad Bereuter bill. You know, everytime we want to do something like this for nothing and forgive taxes, there certainly must be a reason for it. I can't possibly see what conserving natural resources has to do with forgiving taxes of land that is covered by water. We certainly must have an ulterior motive here somewhere and so far nobody has been able to say what it is and I hope, Senator Bereuter, when he closes says what this has to do with forgiving the taxes. Secondly, have you ever heard any farmers asking for this forgiveness of